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IRS Accepting Applications for Low Income Taxpayer Clinic Grants

IR-2009-52, May 22, 2009

WASHINGTON — The Internal Revenue Service announced today that the 2010 Low Income Taxpayer Clinic (LITC) grant application process is now open.

"Low Income Taxpayer Clinics provide an incredibly important service to taxpayers who find themselves in need of assistance. These grants are a wise investment in ensuring that there is a safety net for those having trouble navigating the system," said Doug Shulman, IRS Commissioner.

The LITC grant program is a federal program administered by the <u>Taxpayer Advocate</u> <u>Service</u>, led by National Taxpayer Advocate Nina E. Olson. The LITC program serves individuals who have a problem with the IRS and whose income is below a certain level. LITCs also provide outreach and education to taxpayers who speak English as a second language. LITCs are independent from the IRS. Most LITCs can provide representation before the IRS or in court on audits, tax collection disputes and other issues for free or for a small fee. Many clinics provide multilingual information about taxpayer rights and responsibilities.

Under the LITC grant program, the IRS awards matching grants of up to \$100,000 per year to qualifying organizations to develop, expand or maintain low-income taxpayer clinics. The program is in its eleventh year and continues to expand. To date in 2009, the LITC Program Office has awarded LITC grants to 162 organizations in all 50 states, the District of Columbia, and Puerto Rico.

Examples of qualifying organizations include:

- Clinical programs at accredited law, business or accounting schools, whose students represent low income taxpayers in tax disputes with the IRS, and
- Organizations exempt from tax under Internal Revenue Code Section 501(a) that represent low-income taxpayers in tax disputes with the IRS or refer those taxpayers to qualified representatives.

The application period for these grants will run through July 7, 2009. The grant will cover the 2010 grant cycle, from Jan. 1, 2010, through Dec. 31, 2010. Applications must be electronically filed, postmarked, sent by private delivery service, or hand delivered to the LITC Program Office in Washington, D.C. by July 7, 2009.

Copies of the 2010 Grant Application Package and Guidelines, IRS Publication 3319 (Rev. 5-2009), are available at www.irs.gov/advocate. Applicants may also order application packages from the IRS Distribution Center by calling 1-800-829-3676. Applicants can also file electronically at www.grants.gov. Those applying electronically should use the Funding Number TREAS-GRANTS-052010-001.

Questions about the LITC Program or grant application process can be addressed to the LITC Program Office at (202) 622-4711, not a toll-free call, or by e-mail at LITCProgramOffice@irs.gov.

For more information about the clinics receiving funding in 2009, see Publication 4134, Low Income Taxpayer Clinic List. This publication is available at www.irs.gov, by calling 1-800-TAX-FORM, or at your local IRS office.